## **REPORTS AND RETURNS**

## 39-21-113

- (1) Maintenance of Records. Every person, firm, or corporation liable to the state of Colorado for a tax shall keep such books, accounts, and records that are necessary for the determination of a tax liability for such period as provided by law. The books, accounts, and records shall be kept at a location accessible to the executive director or his authorized agent, and shall be available for inspection by the executive director or his authorized agent at any time.
- (4) Returns Confidential. Every tax return and all information therein contained together with correspondence, papers, affidavits, assessments, protest, and hearing thereon are secret and confidential and no information relating thereto can be disclosed except by the direction of the executive director in accordance with C.R.S. 39-21-113 and as provided by subsections (7), (8), (10), (13), (14) and (15) of such section or in the limited manner provided under subsections (4), (9), (11), (12), (16) or (17) of such section.